IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 11TH MAY 2007 / 21ST VAISAKHA 1929

WP(C).No. 14925 of 2007(B)

PETITIONER:

SAI RAJESH
KING LIQUOR BAR & RESTAURANT,
PATTAMBI, PALAKKAD DISTRICT.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
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1. **COMMERCIAL TAX OFFICER,**
   PATTAMBI.

2. **DEPUTY COMMISSIONER(APPEALS)**
   COMMERCIAL TAXES, ERNAKULAM.

3. **INSPECTING ASSISTANT COMMISSIONER,**
   COMMERCIAL TAXES, PALAKKAD.

BY SPL.GOVERNMENT PLEADER (TAXES) MR.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Antony Dominic, J.

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W.P(C).No.14925 of 2007

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Dated this the 11th day of May, 2007.

JUDGMENT

Aggrieved by Ext.P1 assessment order under the Kerala General Sales Tax Act in relation to the assessment year 2001-2002, the petitioner filed Ext.P2 appeal and Ext.P3 stay petition. Ext.P4 is yet another petition seeking an early hearing of the appeal. Grievance of the petitioner is that during the pendency of the appeal and the stay petition, Ext.P5 demand notice has been issued under the Revenue Recovery Act seeking to recover the amount due under Ext.P1 assessment order.

2. In the light of the facts as stated above, taking into account the pendency of the appeal and the stay petition, I dispose of the Writ Petition directing the second respondent, the Appellate Authority, to consider and pass orders on Ext.P3 stay petition. Orders on Ext.P3 shall be passed with notice to the petitioner within six weeks from the date of receipt of a copy of this judgment and in the meanwhile, the demand notice evidenced by Ext.P5 shall be kept in abeyance.

The petitioner is directed to produce a copy of this judgment before the second respondent for compliance.

Antony Dominic
Judge.

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